

# Exhibit 24

Page 1

UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

MARVEL CHARACTERS, INC.,  
Plaintiff and  
Counterclaim-Defendant,  
vs.  
LAWRENCE D. LIEBER,  
Defendant and  
Counterclaimant.

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)  
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)  
)No. 1:21-cv-7955-LAK  
)and consolidated cases  
)21-cv-7957-LAK and  
)21-cv-7959-LAK

MARVEL CHARACTERS, INC. )  
Plaintiff and )  
Counterclaim-Defendant, )  
Vs. )  
KEITH A. DETTWILER, in his )  
capacity as Executor of the )  
Estate of Donald L. Heck, )  
Defendant and )  
Counterclaimant. )

MARVEL CHARACTERS, INC. )  
Plaintiff and )  
Counterclaim-Defendant, )  
Vs. )  
PATRICK S. DITKO, in his )  
capacity as Administrator of )  
the Estate of Stephen J. )  
Ditko, )  
Defendant and )  
Counterclaimant. )

VIDEOTAPED DEPOSITION OF  
PAUL LEVITZ  
Los Angeles, California  
Friday, March 3, 2023  
Volume I

Reported by:  
ALEXIS KAGAY  
CSR No. 13795

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19  
 20 Videotaped deposition of PAUL LEVITZ,  
 21 Volume I, at 1999 Avenue of the Stars, Los Angeles,  
 22 California, beginning at 9:38 a.m. and ending at 2:24  
 23 p.m., on Friday, March 3, 2023, before ALEXIS KAGAY,  
 24 Certified Shorthand Reporter No. 13795.

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25

1 rejected without being paid for.

2 At the other extreme, a piece of work, most  
3 often typified by a cover, would be done  
4 professionally, acceptably, paid for by the company,  
5 but a decision would be made at one level of the  
6 company, possibly above the person who had initially  
7 commissioned the work, that it was not going to be used  
8 for its intended purpose and it would be -- I'm using  
9 air quotes -- rejected for that purpose, but it would  
10 be paid for and probably ultimately used in some other  
11 fashion by the company.

12 Q Understood. So -- but you agree that Marvel  
13 had the right to reject it and had the right to not pay  
14 for work that it did not want to use and did not  
15 accept?

16 A The custom and practice of the industry at the  
17 time was that the editor had the right to reject  
18 material that was not done professionally, and in that  
19 instance, it would not be paid for.

20 Q Okay. So because the work that was rejected  
21 completely would not be paid for, would you agree with  
22 me, then, that compensation for freelance contributors  
23 in the relevant period was not guaranteed?

24 A No.

25 MS. LENS: Objection.

1 some financial minority interest in them. Whether they  
2 were subsidiaries or affiliated in some other fashion,  
3 I wouldn't have -- I wouldn't have the knowledge of.

4 BY MR. PARKKINEN:

5 Q And did Marvel eventually get acquired by a  
6 public company in the relevant period?

7 A I believe Marvel was acquired by Perfect Film  
8 & Chemical, again, approximately the same time, maybe  
9 about a year later. I believe Perfect Film & Chemical  
10 was public.

11 Q But prior to Perfect Film's acquisition of  
12 Marvel, Marvel was not public.

13 MS. LENS: Objection.

14 BY MR. PARKKINEN:

15 Q Is that your understanding?

16 MS. LENS: It's beyond the scope.

17 You can answer.

18 THE WITNESS: I believe it was not.

19 BY MR. PARKKINEN:

20 Q And you never freelanced or worked for Marvel  
21 in the relevant period; is that right?

22 A I did not.

23 Q So is it true, then, that your understanding  
24 of how Marvel operated in the relevant period is from  
25 knowledge from people you spoke to or things that you

1 MS. LENS: He's answered it three times. He  
2 said, I do not rendering legal opinions.

3 He's not rendering legal opinions.

4 THE WITNESS: I've answered the question, sir.

5 MR. PARKKINEN: And, Molly, I would just like  
6 to make sure that you keep your objections brief and to  
7 form.

8 MS. LENS: I think I am. And I would just ask  
9 that you not keep asking the same question over and  
10 over again when you've gotten a clear answer.

11 MR. PARKKINEN: Because you know speaking  
12 objections are improper; right?

13 MS. LENS: I believe that I'm behaving myself  
14 consistently with the rules, Jaymie. Let's keep  
15 moving.

16 BY MR. PARKKINEN:

17 Q Has the subject of work for hire for  
18 Vista Publications, Inc., from 1962 to 1968, ever been  
19 the subject of any of your publications?

20 A No.

21 Q Do you know what Vista Publications, Inc., is?

22 MS. LENS: Objection; outside the scope.

23 You can answer.

24 THE WITNESS: I believe it was one of the  
25 shell corporations that Martin Goodman used for

1 publishing some of the Marvel comics.

2 BY MR. PARKKINEN:

3 Q Do you know what Atlas Magazines, Inc., is?

4 MS. LENS: Beyond the scope.

5 You can answer.

6 THE WITNESS: I don't know whether that was  
7 one that he used for publishing or whether it was one  
8 that he used for distribution.

9 And did he use that again for the Seaboard  
10 publications as a corporate name at some point? I'm  
11 not sure.

12 BY MR. PARKKINEN:

13 Q Do you know what Canam Publishers Sales  
14 Corporation is?

15 MS. LENS: It's beyond the scope.

16 You can answer.

17 THE WITNESS: Same answer as for Vista, a  
18 shell corporation. I forget which of the titles it was  
19 attached to.

20 BY MR. PARKKINEN:

21 Q And what about Non-Pareil Publishing Corp.?

22 A Same answer.

23 MS. LENS: Same objection.

24 BY MR. PARKKINEN:

25 Q What about Magazine Management Company?



1 MS. LENS: Same objection.

2 THE WITNESS: I believe Magazine Management  
3 Company was the holding company that Goodman used for  
4 most of his entities in the relevant time period.

5 BY MR. PARKKINEN:

6 Q So your understanding is that  
7 Magazine Management Company was the umbrella company  
8 for the Vistas and the Atlases we just talked about?

9 MS. LENS: It's beyond the scope.

10 You can answer.

11 THE WITNESS: I have no idea whether -- how  
12 the corporate chain was organized. Magazine Management  
13 appeared to be the parent company of all of Goodman's  
14 efforts, as well as his slick magazine operations.

15 BY MR. PARKKINEN:

16 Q What gave that appearances to you?

17 A The name on the directory of the building.  
18 The way it was communicated around the office.

19 Q Did you ever visit Vista's offices?

20 MS. LENS: Objection to form. It's beyond the  
21 scope.

22 You can answer.

23 THE WITNESS: I visited the office of  
24 Marvel Comics repeatedly. I don't believe that there  
25 was ever a separate office for Vista or any of the

1 other entities you've mentioned, other than  
2 Magazine Management.

3 BY MR. PARKKINEN:

4 Q Now, you had mentioned that the first time you  
5 physically visited a Marvel office was in 1971; is that  
6 right?

7 A I believe that's correct.

8 Q And Martin Goodman, are -- you're aware --  
9 strike that.

10 And you're aware that Martin Goodman sold  
11 Magazine Management Company, his shell companies, to  
12 Perfect Film in approximately 1968; is that right?

13 A It sounds correct.

14 MS. LENS: Objection; outside the scope.

15 You can answer.

16 BY MR. PARKKINEN:

17 Q So is it true that you never visited  
18 Magazine Management Company's offices because it had  
19 been sold already to Perfect Film in 1968?

20 MS. LENS: Misstates the record.

21 You can --

22 It's beyond the scope.

23 You can answer.

24 THE WITNESS: The offices were still labeled  
25 "Magazine Management" when I was there.

1 BY MR. PARKKINEN:

2 Q What about for publishers other than DC?

3 A I don't think I -- written -- written  
4 agreements were so uncommon in the industry between  
5 roughly 1945 and 1978 that I don't believe I saw  
6 anything prior to the agreements in the mid-'70s that  
7 Marvel used for their -- their -- their contract  
8 employees.

9 Q Do you know why there are no written contracts  
10 in this -- essentially, the entire relevant time  
11 period?

12 MS. LENS: Objection; outside the scope.  
13 Objection to form.

14 THE WITNESS: My belief is that the publishers  
15 did not feel they were required.

16 BY MR. PARKKINEN:

17 Q And when you were writing freelance at DC in  
18 the 1970s, what was that writing process like?

19 MS. LENS: Objection; overly broad.

20 You can answer.

21 THE WITNESS: I would get an assignment from  
22 an editor. I would offer up a plot idea in -- either  
23 verbally or in writing, depending on the editor and the  
24 length of the material being asked for.

25 Depending on the editor and the project and

1 tell it. Someone will buy it somewhere.

2 Q And freelancers, in the period, could decline  
3 assignments; right?

4 MS. LENS: Objection; asked and answered.

5 You can answer.

6 THE WITNESS: If you're asking the question as  
7 to the custom and practice in the comic book industry,  
8 in the relevant time period, freelancers could decline  
9 assignments. They very rarely did because that's how  
10 they made a living, and assignments were the necessary  
11 life blood.

12 BY MR. PARKKINEN:

13 Q How long would it take to -- I have to give  
14 you some parameters. Strike that.

15 In the period, how long would it take for an  
16 artist working Marvel style to draw enough pages to  
17 fill the comic book story?

18 MS. LENS: Objection. It's overly broad.  
19 It's vague.

20 THE WITNESS: It's a radical range between  
21 artists. Jack Kirby and Steve Ditko were probably the  
22 fastest artists working for Marvel at that time and  
23 were probably capable of doing perhaps five or  
24 six pages a day.

25 A more typical artist -- of pencils.

1 book publishers acted uniformly in  
2 ways that established that -- from  
3 inception -- they held copyrights to  
4 published works well before the  
5 Relevant Time Period."

6 Did I read that correctly?

7 A Yes.

8 Q So when you're talking about that moment of  
9 inception, what are you talking about?

10 A The inception of the comic book industry.

11 Q So not from the inception of the creation of  
12 any work, you're talking about the inception of a  
13 specific time period?

14 A Correct.

15 Q Thank you.

16 Now, once Marvel paid for the pages  
17 freelancers submitted to them -- strike that.

18 Once Marvel paid for the pages of freelance  
19 material submitted to it, Marvel could do whatever it  
20 wanted with those pages afterward; correct?

21 MS. LENS: Objection to form.

22 THE WITNESS: I would define it as once an  
23 assignment was delivered to Marvel and paid for,  
24 accepted and paid for, Marvel could do whatever they  
25 wanted to alter the pages and often did.

1 on a book. I don't think it's humanly possible to lose  
2 \$200 million on a television program.

3 But you could certainly lose more money on a  
4 comic book than you could on an issue of Entertainment  
5 Weekly.

6 Q How much did Marvel pay you for your  
7 Avengers: War Across Time work?

8 A So it's roughly -- roughly \$12,000, \$13,000.

9 Q Is there any outstanding balance, or is it all  
10 paid up?

11 A I haven't gotten the last check yet because I  
12 just turned in the last piece. Spent most of it on  
13 buying some of the original art from the artist.

14 Q Which one?

15 A Alan Davis.

16 Q Now, moving to talk about freelance  
17 contributors, what was the financial risk or -- or any  
18 risk that the freelance contributors risked?

19 MS. LENS: Objection to form.

20 THE WITNESS: If you're speaking in the  
21 relevant time period, of the probably 200 or so active,  
22 regular freelance contributors to the mainstream  
23 publishers, the contributors took essentially no risk.

24 The maximum risk that most of them would take  
25 is that they would be asked to revise the work enough

1       that they might lose some hours of work.

2               If you're talking about someone who had not  
3       previously been published by a particular company or  
4       maybe not been published anywhere at all previously,  
5       then they certainly had a risk that they might have an  
6       assignment completely rejected and not get paid, but  
7       that was only true at the very, very beginning of  
8       people's working relationship with any specific  
9       company, because you wouldn't get invited back. Or  
10      maybe you would get invited back once -- once or twice.  
11      And if you flunked out twice, who the hell needs you.

12      BY MR. PARKKINEN:

13             Q     Fair enough.

14                Would that then mean that more experienced  
15      artists bore less risk than newer artists?

16             A     Absolutely.

17             Q     And those extra hours to make the changes that  
18      had been requested, would those be compensated extra  
19      hours?

20             A     That was within -- that was part of what you  
21      were being paid for. You were being paid for the pages  
22      being acceptable to the editorial control and  
23      principals.

24             Q     Can you, in the relevant time period, think of  
25      any example of a comic book that had been submitted on

1 spec, that somebody just came to a publisher with a  
2 more or less completed piece?

3 MR. PARKKINEN: Outside the scope.

4 You can answer.

5 THE WITNESS: A completed comic book?

6 BY MR. PARKKINEN:

7 Q Well, something that, you know, was drawn and  
8 basically had all the components. Maybe it wasn't  
9 inked or it wasn't colored or lettered and that wasn't  
10 fully printed yet, but it was -- the creative process  
11 had been completed.

12 A No.

13 MS. LENS: Same objection. And it's an  
14 incomplete hypothetical, but he's answered, so...

15 BY MR. PARKKINEN:

16 Q In the time period we're discussing, when was  
17 the first time you remember hearing the term "work for  
18 hire" or "work made for hire"?

19 MS. LENS: Outside the scope.

20 You can answer.

21 THE WITNESS: I don't have a clear memory of  
22 the specific time. I would guess that it would be 1974  
23 or 1975.

24 BY MR. PARKKINEN:

25 Q And in what context had you heard that term in



1 '74 or '75?

2 MS. LENS: Same objection.

3 You can answer.

4 THE WITNESS: I don't remember specifically.

5 It began -- it began to be part of the  
6 language of discussion within the field in the -- as  
7 the new copyright act was -- was coming in.

8 BY MR. PARKKINEN:

9 Q What was the discussion in the field?

10 MS. LENS: It's overly broad. It's beyond the  
11 scope.

12 You can answer.

13 THE WITNESS: In the late '60s and the early  
14 1970s, there was significant frustration among the  
15 freelance contributor community as to their income,  
16 their economic status in the world. There was no  
17 discussion about the rights structure of the business.

18 As the new copyright law began to come into  
19 place, the term "work for hire" became part of the  
20 discussion of what is not -- what is not -- what is not  
21 wonderful for us.

22 BY MR. PARKKINEN:

23 Q And in and around 1978, '79 and '80, there was  
24 a -- somewhat of an exodus of artists from Marvel to  
25 DC; is that right?

1 Q So DC had checks from the mid-1950s?

2 A I believe so.

3 Q And the 1960s?

4 A (No audible response.)

5 Q Okay. And did you see those checks,  
6 physically, or did you --

7 A I --

8 Q -- just hear about them?

9 A No, I saw old checks. I -- I can't remember  
10 exactly how old the checks were that I saw.

11 Q Why did DC hold on to checks from so long ago?

12 MS. LENS: Objection; outside the scope.

13 Objection to the extent that it calls for speculation  
14 or lacks foundation.

15 THE WITNESS: DC had record retention policies  
16 that I assume were evolved in consultation with the  
17 legal counsel for the company, the generally accepted  
18 accounting principles at the time.

19 BY MR. PARKKINEN:

20 Q Do you know if Marvel had any comparable  
21 document retention policies?

22 A I would be surprised if Marvel had any  
23 competent policies on document retention at any point.

24 Q Why is that?

25 MS. LENS: Objection; outside the scope.

1 THE WITNESS: My impression of Marvel's  
2 ability to track their documents, even the published  
3 copies of their comics, is that they utterly inadequate  
4 to the standards that I was used to.

5 BY MR. PARKKINEN:

6 Q How much time did you spend writing the  
7 rebuttal report, approximately?

8 A I -- I don't remember specifically. I  
9 would -- if I had to guess, between five and ten hours,  
10 maybe less.

11 Q What was your process in rebutting Evanier's  
12 report?

13 I imagine you received a copy of Evanier's  
14 report, read it. And then what did you do?

15 MS. LENS: If you're asking him his  
16 methodology, I think that's within the bounds. But if  
17 you're asking him his drafting process, I believe  
18 that's outside of the bounds.

19 Do you want to clarify your question?

20 MR. PARKKINEN: Let's start with methodology.

21 THE WITNESS: I tried to identify the issues  
22 that should be rebutted and then tried to figure out  
23 the best -- the best way to make my argument on them.

24 BY MR. PARKKINEN:

25 Q Do you recall which issues you thought needed

1 with respect to copyright law?

2 MS. LENS: Objection to the extent it calls  
3 for a legal conclusion.

4 You can answer.

5 THE WITNESS: I have, at best, a laymen's  
6 knowledge about it.

7 BY MR. PARKKINEN:

8 Q What's your laymen's knowledge about it?

9 A That a work that exists and is copyrighted is  
10 transferred from one party to another.

11 Q Now, you said that you would consider yourself  
12 an expert on Steve Ditko's working conditions,  
13 freelance working conditions, at Marvel between 1962  
14 and 1966; is that right?

15 A Sounds right.

16 Q Do you know whether Steve Ditko did his  
17 creative work in the Marvel offices or somewhere else?

18 A I believe Steve always did his art in his own  
19 studio.

20 Q Did you ever speak with Mr. Ditko about the  
21 Doctor Strange character?

22 A Probably, to some extent, along the way, a  
23 conversation. I can remem- -- I can certainly remember  
24 the name being mentioned in our conversations.

25 Q What did Steve Ditko tell you about his

1 time -- his work at Marvel between 1962 and 1966?

2 A I can't recall with -- with any accuracy,  
3 detail, of what he conveyed in any particular  
4 conversation in that time.

5 Q Were you aware that he and Stan Lee were not  
6 on speaking terms for some of that time?

7 MS. LENS: Objection to form.

8 THE WITNESS: I'm -- I'm aware that for, I  
9 think, the last year or so, they were not on speaking  
10 terms.

11 BY MR. PARKKINEN:

12 Q Do you have any understanding of why that was?

13 MS. LENS: Objection; outside the scope.

14 You can answer.

15 THE WITNESS: I think there was ample  
16 discomfort between the two on their working process and  
17 the allocation of credit on work.

18 BY MR. PARKKINEN:

19 Q What was that disagreement about? Do you  
20 know?

21 MS. LENS: Same objections, outside the scope.

22 THE WITNESS: My impression was that Steve  
23 felt he was not getting adequate credit and Stan was  
24 getting more credit than was deserved.

25 ///

1 about Mark's appearances on a program and -- whether  
2 that's the Biography or the With Great Power. I do  
3 know that Mark worked with Stan at Stan Lee Media. I  
4 will certainly take his word for it that his title was  
5 vice president of creative affairs, though I have no  
6 independent knowledge of that.

7 BY MR. PARKKINEN:

8 Q Let me ask this, jumping to page 7 --

9 A But you're letting me miss out on dissecting  
10 the next 20 pages.

11 Q Oh, well, you should have already done that  
12 before you wrote your rebuttal report.

13 MS. LENS: Jaymie, let's not be rude, shall  
14 we.

15 BY MR. PARKKINEN:

16 Q The comic book business was extremely  
17 volatile, under V(a)1.

18 Would you agree with that, the comic book  
19 business was extremely volatile, at least in the  
20 relevant period, should we say?

21 A No.

22 Q No? Did -- what about in the 1950s?

23 MS. LENS: Outside the scope.

24 You can answer.

25 THE WITNESS: The comic book industry had a

1 very rough time in the mid to late 1950s. I don't know  
2 that I would use the word "volatile" for it, but it was  
3 definitely a very difficult business time, on a number  
4 of levels.

5 BY MR. PARKKINEN:

6 Q Why was it difficult?

7 MS. LENS: Outside the scope.

8 You can answer.

9 THE WITNESS: One of the major distributors  
10 servicing the magazine distribution industry,  
11 American News, went out of business precipitously. As  
12 distributors are the primary funding source, in terms  
13 of cash flow for the industry, that damaged many of the  
14 publishers.

15 At the same time, America was experiencing  
16 what is known as either a Comstock panic or a media  
17 panic, named after a man named Anthony Comstock who in  
18 the late 19th century, as a postmaster in America,  
19 noticed that information about birth control was being  
20 sent through the mails and felt that this was causing  
21 the decline of morality in America and started a -- a  
22 public panic about it.

23 This kind of repetitive moral panic has  
24 occurred around virtually every media form that we've  
25 ever had in America, at different times, movies,

1 television, rock and roll, video games and more -- hip  
2 hop music in more recent times.

3 In the 1950s, this was affecting comics, and  
4 you had book burnings of comics and laws being passed  
5 restricting certain kinds of comics and a great --  
6 great deal of potential damage to the industry and some  
7 actual damage.

8 BY MR. PARKKINEN:

9 Q And in the 1950s, were publishers looking to  
10 cut costs?

11 MS. LENS: Objection to -- outside the scope.

12 THE WITNESS: For the most part, cutting costs  
13 has never been an enormously important element within  
14 the comic book industry compared to many other  
15 industries. There are relatively few variable costs.

16 There were periods in the 19- -- late 1940s  
17 and through the 1950s where publishers occasionally cut  
18 the page rates paid to artists because sales were less  
19 successful than they had previously been. So in that  
20 sense, they did -- they took steps that reduced that  
21 particular cost.

22 Page counts of some of the comics were reduced  
23 and the price -- when the price was being maintained,  
24 but it is not -- as opposed to say modern media, where  
25 you'll have a Disney announcing that they're going to